ABSTRACT OF THE DISCLOSURE

Disclosed is a semiconductor device comprising a semiconductor substrate including first and second element-formation regions partitioned by an isolation trench, first and second lower gate insulating films formed on the first and second element-formation regions, first and second floating gates formed on the first and second lower gate insulating films, an isolation insulating film formed at least in the isolation trench and has a depression formed in an upper surface thereof, an upper gate insulating film formed on the first and second floating gates, and a control gate line including an opposed portion opposed to the first and second floating gates, with the upper gate insulating film being interposed, and a portion located inside the depression, the first floating gate including a side surface opposed to the second floating gate and entirely aligns with a side surface included in the first element-formation region and defined by the isolation trench.